



DLN

DISTRIBUTOR NAME/ADDRESS

DISTRIBUTOR MONTHLY REPORT OF MOTOR
VEHICLE FUEL DELIVERED FOR MARINE USE.

(This report must be filed in addition to the Distributor's Monthly Tax Report covering gasoline, if marine use fuel is delivered in any of the qualifying counties listed on the back of this form.)

REPORTING MONTH/YEAR

DISTRIBUTOR'S LICENSE NUMBER

IMPORTANT NOTES

1. A copy of the invoice for each delivery must accompany this report. Group all invoices by county and secure as a group with fastener.
2. Do not send any payment with this report.
3. If additional space is needed, use blank sheet and identify columns as below.

If you have questions or need assistance in completing this form, please call this office at (573) 751-7671 or e-mail excise@dor.mo.gov. You may also obtain a copy of this form from the department's web site: www.dor.mo.gov/tax/business/fuel/forms.

[illegible]

I, the undersigned, upon my oath, declare that the statements made hereon and the invoices attached including the copies of the delivery tickets are true and correct to the best of my knowledge.

NAME _____

TITLE

DATE _____

GENERAL INFORMATION

The definition of "marine use fuel" is motor fuel (gasoline) delivered by a distributor to a marina or other retailer who sells that fuel to the ultimate consumer for use in a boat or ship operating on Missouri waterways. The term does not include special fuel.

To qualify as marine use fuel the distributor must deliver the fuel in a qualifying county. The following counties qualify for having any part of a lake containing one hundred or more miles of shoreline:

Barry	Camden	Clinton	Hickory	Morgan	Ralls	Stone
Benton	Cedar	Dade	Miller	Ozark	Reynolds	Taney
Butler	Clay	Henry	Monroe	Polk	St. Clair	Wayne

Every motor fuel distributor delivering motor vehicle fuel in qualifying counties for marine use must provide to the Missouri Department of Revenue a copy of the invoice for each delivery. The distributor must submit the invoices and delivery tickets with this report no later than the last day of the month following the month of delivery.

Each invoice must include the name and address of the purchaser, the county where fuel is delivered, the quantity of marine use fuel delivered and the dollar amount of fuel tax collected. Group together all invoices by county. Attach calculator tapes of the total quantity and the total dollar amounts to each county's group of invoices.

We mail a report each month to distributors that report sales for the previous month. If you have questions or need assistance in completing this form, please call (573) 751-7671 (TDD 1-800-735-2966) or e-mail excise@dor.mo.gov. You may also access this form from the department's web site: www.dor.mo.gov/tax/business/fuel/forms/.

INSTRUCTIONS FOR COMPLETING FORM

1. Enter name and address, if blank.
2. Enter the reporting period, month and year.
3. Enter your distributor license number.
4. Under Column I, enter the name of each qualifying county that you delivered marine use fuel to during the previous month.
5. Assemble all invoices for your deliveries in the various qualifying counties. Sort the invoices by county, and prepare calculator tapes for (1) total gallons of marine fuel delivered and (2) total dollar amount of motor fuel tax collected. Attach tapes to each county grouping.
6. Under Column II, enter, by qualifying county, the total number of marine use fuel deliveries.
7. Under Column III, enter, by qualifying county, the total number of marine use fuel gallons.
8. Under Column IV, enter total dollar amount of motor fuel tax collected in each qualifying county for marine use fuel. (**NOTE:** Do not send any payment with this report.)
9. Sign and date report.
10. Mail the report and invoices to the Taxation Bureau, Excise Tax, P.O. Box 300, Jefferson City, Missouri 65105-0300.